

The Gazette of India

EXTRAORDINARY
PART II—Section 3
PUBLISHED BY AUTHORITY

No. III] NEW DELHI, THURSDAY, FEBRUARY 28, 1957

MINISTRY OF FINANCE
(Department of Economic Affairs)
NOTIFICATIONS

New Delhi, the 22nd February, 1957

S.R.O. 641.—In exercise of the powers conferred by sub-section (3) of section 1 of the Central Sales Tax Act, 1956 (74 of 1956) and in continuation of this Ministry's notification S.R.O. No. 78, dated the 4th January, 1957, the Central Government hereby appoints the 1st day of May, 1957, as the date on which section 15 of the said Act shall come into force.

[No. 9(3)-P(ST)/56.]

S.R.O. 642.—In exercise of the powers conferred by section 6 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby appoints the 1st day of May, 1957, as the date with effect from which every dealer shall be liable to pay tax under the said Act on all sales effected by him in the course of inter-State trade or commerce.

[No. 9(3)-P(ST)/56.]

ORDER

New Delhi, the 22nd February, 1957

S.R.O. 643.—In exercise of the powers conferred by sub-section (1) of section 7 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby specifies the persons mentioned in column 3 of the Schedule hereto as the authorities to whom the dealers described in the corresponding entry in column 2 of the said Schedule shall make application for registration under the said section:

SCHEDULE

S. No.	Description of dealer	Description of authority
(1)	(2)	(3)

- | | | |
|---|--|--|
| 1 | Dealer having a single place of business in a State. | The authority competent to register him under the general sales tax law of the State if he were liable to be so registered ; |
|---|--|--|

S. No. (1)	Description of dealer (2)	Description of authority (3)
2	Dealer having more than one place of business in a State.	The authority competent to register him in respect of the principal place of business (by whatever name called) under the general sales tax law of the State if he were liable to be so registered ;
3	Dealer having no fixed place of business in a State.	The Chief authority appointed under the general sales tax law of the State to administer such law, whether called a Commissioner, Collector or by any other name, or such other officer appointed under that law who may be specified in this behalf by the chief authority aforesaid.

[No. 9 (3) -P (ST) /56.]

H. M. PATEL, Principal Secy.